



General Assembly

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## Amendment

LCO No. 7486

\*SB0038307486HR0\*

Offered by:

REP. ADINOLFI, 103<sup>rd</sup> Dist.

To: Subst. Senate Bill No. 383

File No. 557

Cal. No. 596

**"AN ACT ESTABLISHING A MUNICIPAL OPTION TO PROVIDE AN  
ADDITIONAL PROPERTY TAX EXEMPTION FOR ONE HUNDRED  
PER CENT DISABLED VETERANS."**

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. Subdivisions (19) to (21), inclusive, of section 12-81 of the  
4 general statutes are repealed and the following is substituted in lieu  
5 thereof (*Effective October 1, 2013, and applicable to assessment years*  
6 *commencing on or after said date*):

7 (19) Subject to the provisions of sections 12-89, 12-90 and 12-95,  
8 property [to the amount of one thousand dollars belonging] to the  
9 extent of ten per cent of its assessed value that belongs to, or is held in  
10 trust for, (A) any resident of this state who [(a)] is a veteran of the  
11 armed forces in service in time of war, [(b)] (B) any resident of this  
12 state who was a citizen of the United States at the time of his or her  
13 enlistment and who was in the military or naval service of a  
14 government allied or associated with that of the United States during

15 the Second World War and received an honorable discharge  
16 therefrom, [(c)] (C) any resident of this state who served during the  
17 Second World War as a member of any armed force of any  
18 government signatory to the United Nations Declaration of January 1,  
19 1942, and participated in armed conflict with an enemy of the United  
20 States and who has been a citizen of the United States for at least ten  
21 years and presents satisfactory evidence of such service, [(d)] (D) any  
22 resident of this state who served as a member of the crew of a  
23 merchant vessel during the Second World War and is qualified with  
24 respect to such service as a member of the group known as the  
25 "American Merchant Marine in ocean-going service during the period  
26 of armed conflict, December 7, 1941, to August 15, 1945", members of  
27 which are deemed to be eligible for certain veterans benefits under a  
28 determination in the United States Department of Defense, as recorded  
29 in the Federal Register of February 1, 1988, provided such resident has  
30 received an armed forces discharge certificate from the Department of  
31 Defense on the basis of such service, [(e)] (E) any member of the armed  
32 forces who was in service in time of war and is still in the service and  
33 by reason of continuous service has not as yet received a discharge,  
34 [(f)] (F) any person who is retired from the armed forces after thirty  
35 years of service because [he] such person has reached the age limit  
36 prescribed by law or because [he] such person suffers from mental or  
37 physical disability, or [(g)] (G) any person who is serving in the armed  
38 services in time of war; or lacking said amount of property in his or her  
39 own name, so much of the property belonging to, or held in trust for,  
40 [his] such person's spouse, who is domiciled with him or her, as is  
41 necessary to equal said amount. For the purposes of this subdivision,  
42 "veteran", "armed forces" and "service in time of war" have the same  
43 meaning as in section 27-103;

44 (20) Subject to the provisions hereinafter stated, property [not  
45 exceeding three thousand dollars in amount shall be exempt from  
46 taxation, which property belongs to, or is] belonging to, or held in trust  
47 for, any resident of this state who [has served, or] is a veteran, as  
48 defined in subsection (a) of section 27-103, or is serving [,] in the

49 [Army, Navy, Marine Corps, Coast Guard or Air Force of the United  
50 States and (1)] armed forces, as defined in section 27-103, and has a  
51 disability rating by [the Veterans' Administration of] the United States  
52 Department of Veterans Affairs amounting to at least ten per cent or  
53 more [of total disability, provided such exemption shall be fifteen  
54 hundred dollars in any case in which such rating is between ten per  
55 cent and twenty-five per cent; two thousand dollars in any case in  
56 which such rating is more than twenty-five per cent but not more than  
57 fifty per cent; twenty-five hundred dollars in any case in which such  
58 rating is more than fifty per cent but not more than seventy-five per  
59 cent; and three thousand dollars in any case in which such person has  
60 attained sixty-five years of age or such rating is more than seventy-five  
61 per cent; or (2)] shall be exempt from taxation as follows: (A) Fifteen  
62 per cent of the assessed value of such property in the case in which  
63 such disability rating is at least ten per cent but not more than twenty-  
64 five per cent; (B) twenty per cent of the assessed value of such property  
65 in the case in which such disability rating is more than twenty-five per  
66 cent but not more than fifty per cent; (C) twenty-five per cent of the  
67 assessed value of such property in the case in which such disability  
68 rating is more than fifty per cent but not more than seventy-five per  
69 cent; and (D) thirty per cent of the assessed value of such property in  
70 the case in which such disability rating is more than seventy-five per  
71 cent, or in the case in which such veteran or member of the armed  
72 forces, regardless of the disability rating assigned, has attained sixty-  
73 five years of age or is receiving a pension, annuity or compensation  
74 from the United States because of the loss in service of a leg or arm or  
75 that which is considered by the rules of the United States Pension  
76 Office or the Bureau of War Risk Insurance the equivalent of such loss.  
77 If such veteran or member of the armed forces lacks such [amount of]  
78 property in his or her name, so much of the property belonging to, or  
79 held in trust for, his or her spouse, who is domiciled with him or her,  
80 [as is necessary to equal such amount] shall also be so exempt. When  
81 any veteran or member of the armed forces entitled to an exemption  
82 under the provisions of this section has died, property belonging to, or  
83 held in trust for, his or her surviving spouse, while such spouse

84 remains a widow or widower, or belonging to or held in trust for his or  
85 her minor children during their minority, or both, while they are  
86 residents of this state, shall be exempt in the same [aggregate amount]  
87 percentage as that to which the disabled veteran or member of the  
88 armed forces was or would have been entitled at the time of his or her  
89 death. No individual entitled to exemption under this subdivision and  
90 under one or more of subdivisions (19), (22), (23), (25) and (26) of this  
91 section shall receive more than one exemption. No individual shall  
92 receive any exemption to which he or she is entitled under this  
93 subdivision until he or she has complied with section 12-95 and has  
94 submitted proof of his or her disability rating, as determined by [the  
95 Veterans' Administration of] the United States Department of Veterans  
96 Affairs, to the assessor of the town in which the exemption is sought. If  
97 there is no change to an individual's disability rating, such proof shall  
98 not be required for any assessment year following that for which the  
99 exemption under this subdivision is granted initially. If [the Veterans'  
100 Administration of] the United States Department of Veterans Affairs  
101 modifies [a veteran's] the disability rating of a veteran or member of  
102 the armed forces, such modification shall be deemed a waiver of the  
103 right to such exemption until proof of disability rating is submitted to  
104 the assessor and the right to such exemption is established as required  
105 initially. Any person who has been unable to submit evidence of  
106 disability rating in the manner required by this subdivision, or who  
107 has failed to submit such evidence as provided in section 12-95, may,  
108 when he or she obtains such evidence, make application to the  
109 collector of taxes within one year after he or she obtains such proof or  
110 within one year after the expiration of the time limited in section 12-95,  
111 as the case may be, for abatement in case the tax has not been paid, or  
112 for refund in case the whole tax has been paid, of such part or the  
113 whole of such tax as represents the service exemption. Such abatement  
114 or refund may be granted retroactively to include the assessment day  
115 next succeeding the date as of which such person was entitled to such  
116 disability rating as determined by [the Veterans' Administration of] the  
117 United States Department of Veterans Affairs, but in no case shall any  
118 abatement or refund be made for a period greater than three years. The

119 collector shall, after examination of such application, refer the same,  
120 with his or her recommendations thereon, to the board of selectmen of  
121 a town or to the corresponding authority of any other municipality,  
122 and shall certify to the amount of abatement or refund to which the  
123 applicant is entitled. Upon receipt of such application and certification,  
124 the selectmen or other duly constituted authority shall, in case the tax  
125 has not been paid, issue a certificate of abatement or, in case the whole  
126 tax has been paid, draw an order upon the treasurer in favor of such  
127 applicant for the amount without interest which represents the service  
128 exemption. Any action so taken by such selectmen or other authority  
129 shall be a matter of record and the tax collector shall be notified in  
130 writing of such action;

131 (21) (A) The dwelling house, and the lot whereupon the same is  
132 erected, belonging to or held in trust for any person who is a citizen  
133 and resident of this state, occupied as such person's domicile, shall be  
134 exempt from local property taxation to the extent of ten thousand  
135 dollars of its assessed valuation or, lacking said amount in property in  
136 such person's own name, so much of the property belonging to, or held  
137 in trust for, such person's spouse, who is domiciled with such person,  
138 as is necessary to equal said amount, if such person is a veteran, [who  
139 served in the Army, Navy, Marine Corps, Coast Guard or Air Force of  
140 the United States] as defined in subsection (a) of section 27-103, and  
141 has been declared by the United States [Veterans' Administration]  
142 Department of Veterans Affairs or its successors to have a  
143 service-connected disability from paraplegia or osteochondritis  
144 resulting in permanent loss of the use of both legs or permanent  
145 paralysis of both legs and lower parts of the body; or from hemiplegia  
146 and has permanent paralysis of one leg and one arm or either side of  
147 the body resulting from injury to the spinal cord, skeletal structure or  
148 brain or from disease of the spinal cord not resulting from any form of  
149 syphilis; or from total blindness as defined in section 12-92; or from the  
150 amputation of both arms, both legs, both hands or both feet, or the  
151 combination of a hand and a foot; sustained through enemy action, or  
152 resulting from accident occurring or disease contracted in such active

153 service. Nothing in this subdivision shall be construed to include  
154 paraplegia or hemiplegia resulting from locomotor ataxia or other  
155 forms of syphilis of the central nervous system, or from chronic  
156 alcoholism, or to include other forms of disease resulting from the  
157 veteran's own misconduct which may produce signs and symptoms  
158 similar to those resulting from paraplegia, osteochondritis or  
159 hemiplegia. The loss of the use of one arm or one leg because of service  
160 related injuries specified in this subdivision shall qualify a veteran for  
161 a property tax exemption in the same manner as hereinabove,  
162 provided such exemption shall be for five thousand dollars;

163 (B) The exemption provided for in this subdivision shall be in  
164 addition to any other exemption of such person's real and personal  
165 property allowed by law, but no taxpayer shall be allowed more than  
166 one exemption under this subdivision. No person shall be entitled to  
167 receive any exemption under this subdivision until such person has  
168 satisfied the requirements of subdivision (20) of this section. The  
169 surviving spouse of any such person who at the time of such person's  
170 death was entitled to and had the exemption provided under this  
171 subdivision shall be entitled to the same exemption, (i) while such  
172 spouse remains a widow or widower, or (ii) upon the termination of  
173 any subsequent marriage of such spouse by dissolution, annulment or  
174 death and while a resident of this state, for the time that such person is  
175 the legal owner of and actually occupies a dwelling house and  
176 premises intended to be exempted hereunder. When the property  
177 which is the subject of the claim for exemption provided for in this  
178 subdivision is greater than a single family house, the assessor shall  
179 aggregate the assessment on the lot and building and allow an  
180 exemption of that percentage of the aggregate assessment which the  
181 value of the portion of the building occupied by the claimant bears to  
182 the value of the entire building;

183 (C) Subject to the approval of the legislative body of the  
184 municipality, the dwelling house and the lot whereupon the same is  
185 erected, belonging to or held in trust for any citizen and resident of this

186 state, occupied as such person's domicile shall be fully exempt from  
187 local property taxation, if such person is a veteran, [who served in the  
188 Army, Navy, Marine Corps, Coast Guard or Air Force of the United  
189 States] as defined in subsection (a) of section 27-103, and has received  
190 financial assistance for specially adapted housing under the provisions  
191 of Section 801 of Title 38 of the United States Code and has applied  
192 such assistance toward the acquisition or modification of such  
193 dwelling house. The same exemption may also be allowed on such  
194 housing units owned by the surviving spouse of such veteran (i) while  
195 such spouse remains a widow or widower, or (ii) upon the termination  
196 of any subsequent marriage of such spouse by dissolution, annulment  
197 or death, or by such veteran and spouse while occupying such  
198 premises as a residence;"

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| This act shall take effect as follows and shall amend the following sections: |   |                   |
| Sec. 501  | <i>October 1, 2013, and<br/>applicable to assessment<br/>years commencing on or<br/>after said date</i> | 12-81(19) to (21) |